

**CM STRUCTURED FINANCE (1) LTD**

**UNAUDITED INTERIM FINANCIAL STATEMENTS**

**FOR THE NINE MONTHS ENDED**

**MARCH 31, 2022**

# CM STRUCTURED FINANCE (1) LTD

## CONDENSED STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 2022

	<b>Mar 31, 2022</b>	<b>Jun 30, 2021</b>
	<b>USD</b>	<b>USD</b>
<b>ASSETS</b>		
<b>Current Assets</b>		
Financial Assets at amortised cost	2,004,000	2,003,800
Other Receivables and Prepayments	3,213	12,063
Cash and Cash equivalents	227,204	314,969
Current Tax Assets	-	1,260
	<u>2,234,417</u>	<u>2,332,092</u>
<b>Total Assets</b>	<u>2,234,417</u>	<u>2,332,092</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Capital &amp; Reserves</b>		
Share Capital	2,000,291	2,000,291
Revenue Deficit	(1,973,352)	(2,000,252)
<b>Total Equity</b>	<u>26,939</u>	<u>39</u>
<b>Current Liabilities</b>		
Other Payables	205,743	332,053
Current Tax Liabilities	1,735	-
	<u>207,478</u>	<u>332,053</u>
<b>Non Current Liability</b>		
Other Financial liabilities	2,000,000	2,000,000
<b>Total Liabilities</b>	<u>2,207,478</u>	<u>2,332,053</u>
<b>Total Equity and Liabilities</b>	<u>2,234,417</u>	<u>2,332,092</u>

## CM STRUCTURED FINANCE (1) LTD

### CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE NINE MONTHS ENDED MARCH 31, 2022

	3 Months to Mar 31, 2022	3 Months to Mar 31, 2021	9 Months to Mar 31, 2022	9 Months to Mar 31, 2021
	USD	USD	USD	USD
Interest Income	18,000	18,000	54,800	54,800
Operating Expenses	(1,854)	(1,704)	(5,601)	(15,022)
Administrative Expenses	(12,750)	(16,620)	(38,017)	(45,157)
Other Income	-	-	17,250	-
Foreign Exchange Difference	84	189	151	94
Profit/(Loss) before Tax	3,480	(135)	28,583	(5,285)
Income Tax Credit/(Income Tax Charge)	144	(232)	(1,683)	(2,601)
Profit/(Loss) after Tax	3,624	(367)	26,900	(7,886)
<b>Total Comprehensive Income</b>	<b>3,624</b>	<b>(367)</b>	<b>26,900</b>	<b>(7,886)</b>
Earnings/(Loss) per Share	USD 1	(USD 0.1)	USD 9	(USD 3)

**CM STRUCTURED FINANCE (1) LTD**  
**CONDENSED STATEMENT OF CHANGES IN EQUITY**  
**FOR THE NINE MONTHS ENDED MARCH 31, 2022**

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	<b>Share Capital</b>	<b>Revenue Deficit</b>	<b>Total</b>
	<b>USD</b>	<b>USD</b>	<b>USD</b>
<b>Balance at July 01, 2021</b>	2,000,291	(2,000,252)	39
<b>Profit for the period</b>	-	26,900	26,900
<b>Balance at March 31, 2022</b>	<u>2,000,291</u>	<u>(1,973,352)</u>	<u>26,939</u>
Balance at July 01, 2020	2,000,291	(1,985,465)	14,826
Loss for the period	-	(7,886)	(7,886)
Balance at March 31, 2021	<u>2,000,291</u>	<u>(1,993,351)</u>	<u>6,940</u>
Balance at July 01, 2020	2,000,291	(1,985,465)	14,826
Loss for the year	-	(14,787)	(14,787)
Balance at June 30, 2021	<u>2,000,291</u>	<u>(2,000,252)</u>	<u>39</u>

**CM STRUCTURED FINANCE (1) LTD**  
**CONDENSED STATEMENT OF CASH FLOWS**  
**FOR THE NINE MONTHS ENDED MARCH 31, 2022**

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	<b>9 Months to Mar 31, 2022</b>	<b>9 Months to Mar 31, 2021</b>
	<b>USD</b>	<b>USD</b>
<b>Cashflow from Operating Activities</b>		
Cash used in Operations	(143,828)	(154,274)
Interest Received	54,600	54,600
Tax Refund/(Paid)	1,312	(12,973)
Net Cash used in Operating Activities	<u>(87,916)</u>	<u>(112,647)</u>
<b>Net decrease in Cash and Cash Equivalents</b>	<u>(87,916)</u>	<u>(112,647)</u>
<b>Movement in Cash and Cash Equivalents</b>		
At the beginning of reporting period	314,969	450,374
Decrease	(87,916)	(112,647)
Effect of Foreign Exchange Rate Changes	151	94
<b>At the end of reporting period</b>	<u>227,204</u>	<u>337,821</u>

## **CM STRUCTURED FINANCE (1) LTD**

### **NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE NINE MONTHS ENDED MARCH 31, 2022**

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- 1** The financial statements are unaudited and have been prepared using the same accounting policies as those adopted in the financial statements for the year ended June 30, 2021 and comply with IAS 34.
- 2** These unaudited condensed interim financial statements were approved for issue by the Board of Directors on May 27, 2022.